Scott. II-27—53,004—27-10-47.

Edn. (1948). Department.

145. SERIES.

G.O. NO. 2984 Edn

Dated 27-11-48.

[Despatch Abstract.]

C.M. 8-2485

EXAMINER'S OFFICE.

L.F. No. 6451 dated 6-11-1948.

Sub: Audit Report 1947-48 . Elementary Education Funds Bellary Municipality - replies forwarded.

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Forwarded to the Secretary to Government, Education and Public Health department with copies of ~~xxxxxxxxxxxx~~ Commissioner's replies. Resolution of the Council approving the ~~xxx~~ replies are awaited and will be forwarded on receipt

Assistant Examiner of L.F.Accounts.

~~To~~
~~The~~

6/11.48.

L.F. 4527/8-9-47

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE [illegible] MUNICIPAL COUNCIL FOR THE YEAR 1947-1948.

NAME OF AUDITOR: Sri D. Srinivasan, District Inspector of Local Fund Accounts

PERIOD TAKEN FOR AUDIT: From the 7-6-48 to 31-7-48.

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1. The Office of Commissioner was held by Janab Aga Mirza Tehrigi, B.A., B.L., from the 1-4-47 to 15-3-48 and by Dr.C. Ramachandra Rao, L.M.P., L.P.H., Municipal Health Officer incharge from the 16-3-48 to 31-3-48.

Consequent on the reconstitution of the Council in pursuance of G.O. No.1760 L.A., dated the 17-9-47 from Noon on the 1st day of October 1947, the Office of Chairman was held by Mundlur Seshagiri Rao with effect from 20-10-1947.

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2. The receipts and charges are shown in the Annual Account rendered together with the opening and closing balances. A single cash book was maintained for the General Fund and the Elementary Education Fund during the year. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance is in agreement with the consolidated closing balances of the Various funds as per abstract attached to the account for March '48 and is in agreement with the balances in the Treasury and Imperial Bank Pass books after allowing for outstanding Cheques and unremitted revenue in hand at the close of the year.

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3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual Audit Report which should be read as part of the report.

4. Diversion of Earmarked funds.

The fund closed with deficit balances in the [illegible] which [illegible]. The expenditure was met by [illegible]

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withoutobtaining the sanction of Government as laid d
G. O. No.3372 L & M., dated the 27th November 1924.

Statement attached in the separate sheet.

5. Expenditure in Excess Budget provision.

Expenditure exceeded the provision in

5. Contribution from General Fund not adjusted.

While approving the budget estimate for the ye
1947-48, Government fixed the contribution payable from
General Funds to the Elementary Education Fund at Rs.2,850/-
-Vide G. O. No.Ms.341 Edn. dated 25-2-47. but this
amount was not adjusted to the Fund during the year.
was contended that Government had debted the provision
in the Revised estimate for 47-48 sanctioned in G.O.No.623,
Edn, dated 23-3-48. When they arrived at a closing balance
f Rs.429. This contention does not appear correct as the
Council should ordinarily fix the amount in the budget to
et approval. The specific sanction of Government should be
btained exempting the Council from making contribution
or the year 1947-48.

6. Payment of duty allowance

Duty allowance was being paid to Elementary
School Headmasters at varying rates (Rs.2 to Rs.5) allowed
in G. No.5096 L ... dated 7-12-

With the introduction of the revised scal
of pay sanctioned in G. O. No.975, Edn.I, dated 10-5-47
amended by G. O. No.1154 Edn., dated 5-6-1947, duty

5/

allowance is payable as follows:- - Vide the appendix to the former G.O.

(i) Grade pay plus an allowance of Rs.2/- per mensem for schools with a staff of not less than four including the Headmaster.

(ii) Grade pay plus Rs.5/- per mensem if in addition the strength of the school exceeds 300.

In G. O. No.2140 Edn. dated 6-10-47, Government directed that the duty allowance may be granted at the rates laid down in G. O. No.873 Edn. dated 10-5-47 or at the rates already adopted by the local bodies whichever are higher. This order seems to imply only about the rate and not about the other conditions -- ie. strength of teachers and of the pupils. Eligibility for payment of duty allowance will, therefore, depend upon this condition regarding strength being satisfied. The approval of the Council regarding the continuance of the allowance may also not obtained.

The payment of the duty allowance in the following cases is accordingly held to be inadmissible and would need recovery.

Name of School.	Name of Headmaster.	No. of teachers including the Headmaster.	Duty allowance paid from 1-1-47
1. Lakshmana Vlc. Sch	Venkata Rao	2	Rs.7/-
2. Sungrather School	C. Seshara Rao	3	-2-0
3. Jain Lower Bund School	S. Raghavendrachar	2	-2-0
4. Panchayat School, B. P.	M. A. Rahim	3	-2-0
. Harijan School	Syed Abdul Sattar	3	-2-0
. Girls' School			
Class Lower	K. Hussain Bi		-2-0
2. Lakshmana Vaglin			
Girls' School	Sundara Bai		3-2-0
3. Port School	S. D. Chellappa		-2-0
9. Mahanandishwara School	S. Sreeramulu		-2-0
10. Virabhadraswamy School	A. Venkanna		-2-0
11. [illegible] School	S. Srinivasulu		-2-0

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7. Revised scales of pay - Ele. School-Establishment- G. O.975 Edn., dated 10-5-47 and No.1154 Edn., dated 5-6-47.

The qualifications of each teacher have not been ascertained and kept on record or entered in the service registers. Pay of each member of the Establishment was not determined and comprehensive proceedings issued. his proceedings, Rc. C1-2031/47 dated 21-11-47; the Commissioner permitted the Headmasters to claim the salaries according to the revised scales from 1-1-47 and to claim the minimum for those who were drawing less the the minimum. In G. O. No.2748, Edn. dated 23-12-47, Government sanctioned an advance of Rs.4500 to meet the additional expenditure he revision of the scales of pay for teachers in Elementary schools. In G. O. No.622, Edn. dated the 23-3-48, Government decided that Weightage should be given to the teachers with effect from 1-0-47. This order was not placed before the Council for its information and action was also not taken to refix the pay of each teacher after allowing the Weightage. All the Elementary school teachers are now drawing the minimum or their substantive pay in the old scale, if it happens to be higher.

Action may how be taken to ascertain the qualification of each teacher, fix his pay in the revised scale [illegible] Weightage and issue revised proceedings. Necessary entries ould also be made in the service register.

Certificate of Verification of services - not recorded.

(a) In 41 cases, as detailed in item 7 of the A.O.S. the annual Verification Certificate was not recorded, as laid down in subsidiary Rule 12 under F. R.74 (a) (iv) in AnnexureII -Part III

Part III of the Code of Fundamental Rules.

(b) In 17 cases detailed in item 3 of the A.O.S., service registers of the teachers were not produced to verify if the Certificates of Verification of services were recorded therein.

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9. The general result of audit may be considered satisfactory.

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10. Receipts and charges.

The receipts and charges for the year were Rs.41,777-12-3 and Rs. Rs.35,310-15-0 respectively.

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11. Pending objections.

Seventeen objections aggregating Rs.87-14-0 were outstanding at the close of audit as detailed in the A.O.S.

S. V. S...,
Assistant Examiner of Local Fund
Accounts,
Northern Circle, Guntur.

Forwarded to the Executive Authority, Pallavaram Municipal Council in duplicate with the request that the report may kindly be returned within 2/3 months to the District Inspector of Local Fund Accounts, Vellore, with reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Pallavaram Municipal Council (for the year ended 31st March 1940) is herewith forwarded to the Secretary to Government, Education and Public Health Department in reference to rule 58 (1) of Chapter IV of the Madras District Municipalities Act, 1920. The original is forwarded to the Executive Authority in L.F. No.....

/True Copy/

R Balasubramanian
Superintendent,
Office of the Inspector of Local Fund
Accounts, Madras.

RJ
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Month of account.	Balance under General Account.	Balance under Advance.	Effective Closing balance under General Account.	Closing balance under E.E. Fund Accounts.	Extent of diversion from Ear-marked funds.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
April 1947 ...	9,732- 3-10	—41,264-11- 3	— 31,532- 7- 5	—1,903- 0-10	—1,903- 0-10
May 1947 ...	11,790-11- 3	—33,770- 1- 2	—26,979 5 11	— 3,634 14 4	— 3,634 14 4
June 1947 ...	5,577 5 4	—44,775 11 2	—39,198 5 10	— 6,043 3 6	—5,043 3 6
July 1947 ...	34,859 10 1	— 53,462 6 11	—18,602 12 10	—3,466 2 2	—3,466 2 2
August 1947 ...	—— —— —— 6	— 55,627 7 5	—16,110,12 2	-8,824 1 1	—8,824 1 1
September 1947 ...	42,719 2 7	— 47,014 3 5	— 4,295 0 10	— 9,172 5 7	—9,172 5 7
October 1947 ...	53,284 15 3	—48,602 6 2	4,682 9 1	— 9,201 2 8	—4,515 9 7
November 1947 ...	46,621 11 10	—50,806 4 2	—4,184 8 4	—11,164 6 1	—11,164 6 1
December 1947	63,348 7 1	—53,949 6 8	9,399 0 5	—12,940 14 6	—3,541 14 1
January 1948 ...	58,879 7 2	—56,155 14 3	2,723 8 11	— 8,966 13 1	—6,243 4 2
February 1948. ...	76,767 8 11	—58,912 3 5	17,855 5 6	— 11,530 14 2	...
March 1948 ...	72,694 1 0	—55,020 8 4	17,673 8 8	6,823 13 0	...

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES FOR THE ELEMENTARY EDUCATION FUND ACCOUNTS FOR THE BELLARY MUNICIPALITY FOR THE 1948--48.

Receipts Ordinary.	Actuals 47-48 Rs.	Budget appropriation.
Opening Balance	431-15-7	
Education Tax	20,607-8-2	12,200
N e t	20,607-8-2	12,200
Fines penalties under the Elementary Education Act.		
Contributions. Loan	4,500-0-0	
School fees		
Investments realised		
Other receipts.	87-12-3	20/-
Govt. Grants:- (1) Under Sec. 37 of the Ele.Edn.Account	11,643-11-0	10,800
(2) Under Proviso to Sec. 37 of the Ele. Edn. Act.	5,075-0-0	5075
Contribution from General Account. (a) for other purposes		4,870
Deduct amount transferred to Capital.		
For other purposes		
Investments realised		
Advances recovered		
Deduct refunds.	138-2-9	
Deduct amount transferred to capital	500-0-0	
Total	41,275-12-5	32,945
Grand total.	41,275-12-5	32,945

CAPITAL

Government grants.		
Contributions.		
Loans		
Contribution from Gl account-ordy.		
Investments realised.		
Add amount tranferred from ordy.	500-0-0	
Grand total	500-0-0	
Total receipts ordy. & capital	41,775-12-5	32,945
Grand total including opening Balance	42,207-12-0	32,945

Expenditure- Ordinary.

	Actuals for 47-48.	Budget appropriation.
S t a f f		
Salaries and allowances Masters.	19,306-4-0	26,420
Dearness allowances.	10,030-12-0	
Collection charges.		
Contribution to Provident Fund.	735-0-0	950
Travelling allowances.		
Stipend of teachers sent for training. collection charges.	1.149-11-0	940
Contingencies:---		
House rent.	1,448-5-0	,430
Other items.	1,176-11-0	
Dearness allowance.	928-0-0	,260
Equipment:--		
Furniture and apparatus		300
Library books and maps	10-8-0	100
Other items.		50
Prizes and scholarships.		
Repairs to buildings	20-12-0	495
Investment on repayment of debt.		
Investment made		
Advances recoverable		
Total	34,867 -15-0	32,495
Grand total.	34,867 -15-0	32,495

Capital.

Land And Buildings.		
Equipment:--		
Furniture and apparatus	443-0-0	
Library books and maps		
Investments :		
Other items		
Total	443-0-0	
Grand total	443-0-0	
Total ordinary and capital	5,310 15-0	32.495
Closing balance-	6,896 13-0	
Grand total including closing Balance	42,207 12-0	32,495

D. Srinivasam 2-8-48.

Dt. Inspector of L.F. Accounts,
Bellary.

Abstract Account of Receipts and Expenditure [illegible]
Final Account of the Ballary [illegible]

No 1 — Account	Actuals	Final Estimate
	Rs a p	Rs a p
[illegible]	431 15 7	- -
1. Education Tax.	20,607 8 2	12,200 -
Cost of collection		
Rate of collection charges		
Net Amount [illegible]	20,607 8 2	12,200 -
[illegible]		
[illegible]		
[illegible] loan	4,500 - -	-
[illegible]	87 12 -	20
[illegible]		
[illegible]	11,643 11 -	16,800
[illegible]	5,075 - -	5075
[illegible]		
[illegible]		
[illegible]		4,850 -
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]	- 138 2 9	
Deduct- amount- transferred to capital.	500 - -	
[illegible]	41,275 12 5	32,945 -
[illegible]		
[illegible]		
[illegible]		
Grand Total	41,275 12 5	32,945 -
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]	500 - -	
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]		
[illegible]

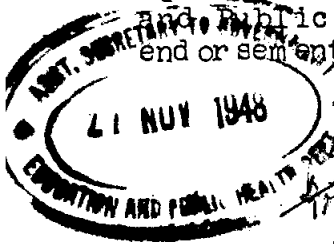
Establishment Contingencies etc.					
Staff					
Salaries and allowances:—					
Masters	19,368	4	-	26,420	
Teaching Non-gazetted	10,030	12	-		
Education Tax collection charges					
contribution to Provident Fund	735	-	-	950	
Travelling Allowance					
Stipend of teachers sent for training	1,149	11	-	940	
Contingencies and Equipment:—					
Contingencies:—					
House Rent	1,448	5	-	1,430	
Other items	1,176	11	-	2,260	
Dearness allowance	928	-	-		
Equipment:—					
Furniture and apparatus		-	-	300	
Library books and maps	10	8	-	100	
Other items	-	-	-	50	
3. Prizes and scholarships					
4. Repairs to buildings	20	12	-	495	
5. Investment on Equipment	-	-	-		
6. Investments made					
7. Advances recoverable					
Total	34,867	15	-	32,495	- -
Add amount relating to endowments shown under H. Endowments Account for details see Bank and Treasury Account)					
Grand Total	34,867	15	-	32,495	- -
CAPITAL					
1 Lands and Buildings					
2. Equipment:—					
1) Furniture & apparatus	443	-	-		
2) Library books & maps					
3) Investments made					
4) Other items					
Total	443	-	-		
Amount relating to endowments shown under H. Endowments Account for details see Subsidiary No.)					
Grand Total	443	-	-		
Total ordinary and Capital	35,310	15	-	32,495	
Closing Balance	6,896	13	-	-	
Grand Total including closing balance	42,207	12	-	32,495	

D. Srinivasan
District Educational Officer
Bellary.

L F 7015 Examiner's Office

Sub: Audit Report 1947_48 - Elementary Education Funds Bellry Municipality - resolution of the Council approving the replies - forwarded.

Forwarded to the Secretary to Government, Education and Public Health Department in continuation of this office endorsement L.F.No. 6451 dated 8.11.1948.



Assistant Examiner of L.F.Accounts.

88103

True copy of the proceedings of the Council Meeting held on 27-1-... in the Municipal Office, Bellary. (D.O.No.1155/27-1-194..)

- -

Read: Audit report of the Elementary Education fund accounts of the Bellary Municipal Council for 1947-... and the replies thereon.

D.O.No.1155/27-1-194...

Resolution: Approved.

(Sd/- ... Commissioner, 27-1-...
Chairman, M.C., Bellary.

True copy

The [illegible] record [illegible] of the Council meeting held on 27-1-[illegible]
[illegible] the Social Welfare, Library. ([illegible].1155/27-1-114)

[illegible] the [illegible] petty [illegible] fund receipts of the [illegible] for 1947-[illegible] the Municipal Board.

[illegible].1155/27-1-114 .

[illegible]

[illegible], 27-1-[illegible].
[illegible], [illegible], [illegible].

From: [illegible]

Sympathetic Dept.

Maj. Li filed with Co. No. 2984. Ref. 29.11.48

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Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - ~~1946-47~~ 1947-48 - Elementary Education Fund - Municipal Council, Bellary. . . . . - Recorded with remarks.

* *

READ: From the Municipal Commissioner, Bellary.....,
Ref. No. 6795/48. dated 19-10-48.

From the Examiner of Local Fund Accounts, L.F.No. 6451 dated. 6-11-48.

ORDER No. 2984/Ms. .....EDUCATION, dated the 27. 11. 48.

Recorded.

The Exe. L.F.A. is requested to send a copy of the Audit Report to the D.P.I.

25.11.48

To the Municipal Commissioner,
Bellary (through C.M.C.)
the D.P.I. (with ~~a copy of Audit report~~ (A) in orgl.)
the Examiner of L.F.Accounts.
~~Spare copy.~~